

SCHEDULE AE2 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Long Form

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

A1	ENTER amount from line 9 on the front of your <i>Consumer Use Tax Return</i>	\$.00
A2/A3	ENTER purchases of tangible personal property on which district use tax does not apply 000	-	.00
A4	SUBTRACT line A2/A3 from line A1 (Allocate this amount to the correct district tax areas in column A5.)	\$.00

PLEASE READ THE INSTRUCTIONS ON PAGE 5 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	A6/A7 ADD (+) / DEDUCT (-) ADJUSTMENTS	A8 TAXABLE AMOUNT A5 plus/minus A6/A7	A9 TAX RATE	A10 DISTRICT TAX DUE Multiply A8 by A9
ALAMEDA CO. 087				.015	\$.00
COLUSA CO.					
City of Williams (Eff. 4-1-07) 139				.005	.00
CONTRA COSTA CO. 025				.01	.00
City of Richmond 096				.015	.00
City of Pinole (Eff. 4-1-07) 141				.015	.00
EL DORADO CO.					
City of Placerville 070				.0025	.00
City of So. Lake Tahoe 097				.005	.00
FRESNO CO. 099				.00725	.00
City of Clovis 100				.01025	.00
City of Selma (Eff. 4-1-08) 169				.01225	.00
HUMBOLDT CO.					
City of Trinidad 092				.01	.00
IMPERIAL CO. 029				.005	.00
City of Calexico (Expired 3-31-06) 046	Discontinued			.01	.00
INYO CO. 014				.005	.00
KERN COUNTY					
City of Delano (Eff. 4-1-08) 170				.01	.00
LAKE CO.					
City of Clearlake 058				.005	.00
City of Lakeport 101				.005	.00
LOS ANGELES CO. 036				.01	.00
City of Avalon 078				.015	.00
City of Inglewood (Eff. 4-1-07) 143				.015	.00

SUBTOTAL A11a (Add amounts in column A10 on this page. Enter the total here and on line A11a below.)	\$.00
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A11a	SUBTOTAL DISTRICT TAX (Page 1, enter the total from line A11a above.)	\$.00
A11b	SUBTOTAL DISTRICT TAX (Page 2, enter the total from line A11b on page 2.)		.00
A11c	SUBTOTAL DISTRICT TAX (Page 3, enter the total from line A11c on page 3.)		.00
A11d	SUBTOTAL DISTRICT TAX (Page 4, enter the total from line A11d on page 4.)		.00
A11	TOTAL DISTRICT TAX (Add lines A11a, A11b, A11c, and A11d. Enter here and on line 11 on the front of your <i>Consumer Use Tax Return</i> .)	\$.00

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MADERA CO. (Eff. 4-1-07)	144				.005	\$.00
MADERA CO. (Expired 9-30-05)	034	Discontinued			.005	.00
MARIN CO.	102				.005	.00
City of San Rafael	126				.01	.00
MARIPOSA CO.	103				.005	.00
MARIPOSA CO. (Expired 6-30-04)	076	Discontinued			.005	.00
MENDOCINO CO.						
City of Willits	084				.005	.00
City of Point Arena	085				.005	.00
City of Fort Bragg	094				.005	.00
City of Ukiah	122				.005	.00
MERCED CO.						
City of Los Banos	104				.005	.00
City of Merced	127				.005	.00
MONTEREY CO.						
City of Sand City	105				.005	.00
City of Salinas	128				.005	.00
City of Del Rey Oaks (Eff. 4-1-07)	145				.01	.00
NAPA CO.	065				.005	.00
NEVADA CO.	067				.00125	.00
Town of Truckee	069				.00625	.00
City of Nevada City (Eff. 4-1-07)	147				.00625	.00
ORANGE CO.	037				.005	.00
City of Laguna Beach (Eff. 7-1-06)	135				.01	.00
RIVERSIDE CO.	026				.005	.00
SACRAMENTO CO.	023				.005	.00
SAN BENITO CO.						
City of Hollister (Eff. 4-1-08)	171				.01	.00
City of San Juan Bautista	106				.0075	.00
SAN BERNARDINO CO.	031				.005	.00
City of Montclair	108				.0075	.00
City of San Bernardino (Eff. 4-1-07)	149				.0075	.00
SUBTOTAL A11b (Add amounts in column A10 on this page. Enter the total here and on line A11b on page 1 of Schedule AE2.)						\$.00

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SAN DIEGO CO.	013				.005	\$.00
City of El Cajon	110				.01	.00
City of National City (Eff. 10-1-06)	137				.015	.00
City of Vista (Eff. 4-1-07)	151				.01	.00
SAN FRANCISCO CO.	052				.0125	.00
SAN JOAQUIN CO.	038				.005	.00
City of Stockton	112				.0075	.00
City of Manteca (Eff. 4-1-07)	153				.01	.00
SAN LUIS OBISPO CO.						
City of Arroyo Grande (Eff. 4-1-07)	154				.005	.00
City of Grover Beach (Eff. 4-1-07)	155				.005	.00
City of Morro Bay (Eff. 4-1-07)	156				.005	.00
City of San Luis Obispo (Eff. 4-1-07)	157				.005	.00
SAN MATEO CO.	019				.01	.00
SANTA BARBARA CO.	030				.005	.00
SANTA CLARA CO.	124				.01	.00
SANTA CLARA CO. (Expired 3-31-06)	064	Discontinued			.01	.00
SANTA CRUZ CO.	062				.0075	.00
City of Capitola	114				.01	.00
City of Scotts Valley	130				.0125	.00
City of Santa Cruz (Eff. 4-1-07)	159				.0125	.00
City of Santa Cruz (Expired 3-31-07)	090	Discontinued			.01	.00
City of Watsonville (Eff. 4-1-07)	161				.01	.00
SOLANO CO.	066				.00125	.00
SONOMA CO.	116				.005	.00
City of Sebastopol	118				.0075	.00
City of Sebastopol (Expired 3-31-05)	083	Discontinued			.00375	.00
City of Santa Rosa	120				.0075	.00
STANISLAUS CO.	059				.00125	.00
City of Ceres (Eff. 4-1-08)	173				.00625	.00

SUBTOTAL A11b (Add amounts in column A10 on this page. Enter the total here **and** on line A11b on page 1 of Schedule AE2.)

\$.00

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TULARE CO. (Eff. 4-1-07)	162				.005	\$.00
City of Visalia	163				.0075	.00
City of Farmersville	164				.01	.00
City of Dinuba	165				.0125	.00
City of Porterville	166				.01	.00
City of Tulare	167				.01	.00
TUOLUMNE CO.						
City of Sonora	093				.005	.00
YOLO CO.						
City of West Sacramento	081				.005	.00
City of Davis	088				.005	.00
City of Woodland (Eff. 10-1-06)	138				.005	.00
City of Woodland (Expired 6-30-06)	075	Discontinued			.005	.00
SUBTOTAL A11b <i>(Add amounts in column A10 on this page. Enter the total here and on line A11b on page 1 of Schedule AE2.)</i>						\$.00

INSTRUCTIONS FOR COMPLETING BOE-531, SCHEDULES AE2, D, AND E

BOE-531-AE2, SCHEDULE AE2

Note: Adjustments to district taxes no longer in effect and not included on Schedule AE2 should be made on a separate sheet and attached to your return. Computation of the district use tax is to be made on Schedule AE2 and the amount of district tax on line A11 is to be entered on line 11 on the front of the BOE-401-E tax return.

- Column A1: Enter total purchase price of tangible personal property, the storage or other consumption of which is subject to LOCAL USE TAX.
- Column A2: DEDUCT - Purchases of tangible personal property on which district use tax does not apply.
- Column A5: Using the total on line A4, list your transactions by the correct district. Do not report the same transactions in both a city and county district. **Report those transactions under the city only.** The tax rates for city districts include **all** county district tax.
- Column A6/A7: ADD the purchase price of goods on which the state, county, and local taxes, but not the district tax, were paid to the vendor, and a taxable use of the goods was made in the district.
- Column A9: If you enter transactions on line A6/A7 for transactions taxed as a rate different than what is shown in column A9, call 800-400-7115 for assistance.
- Column A10: Enter the amount of district tax due. Multiply column A8 by column A9. Enter the result in column A10.
- Column A11: Add lines A11a, A11b and A11c. Enter this amount on line A11 and on line 11 of your Consumer Use Tax Return.

Publication 71, *California City and County Sales and Use Tax Rates* provides tax rates for cities and counties throughout California. Publication 44, *District Taxes* provides additional information about district taxes. These publications are available on our website at www.boe.ca.gov. Paper copies are also available by calling our Taxpayer Information Section at 800-400-7115.

BOE-531-D, SCHEDULE D

This schedule must be completed if all of the following conditions are met:

- You purchased property from out-of-state,
- You did not pay California State Use Tax on the purchase,
- You used the property at locations different than the address on your permit, and
- The one percent combined state and local tax on the purchases exceeds \$600 a year.

Itemize all purchases from out-of-state reported on line 1 of the return. List the name and address of each seller you purchased from. Give a general description of the property purchased. Show the date received in California and the purchase price. Additional schedule pages may be attached if needed.

BOE-531-E, SCHEDULE E

If your business activities were conducted in such a manner that part or all of your one percent combined state and local use tax should be allocated to a county or counties other than the county in which you maintain your address of record, you should complete Schedule E - *Detailed Allocation by County of One Percent Combined State and Uniform Local Use Tax*. Examples of persons who are required to complete this schedule are:

CONSTRUCTION CONTRACTORS (Regulation 1806). A contractor must report the one percent combined state and local use tax with respect to materials involved in construction contracts according to the county location of the jobsite. Enter this tax in column C opposite the appropriate county.

PURCHASES FROM OUT-OF-STATE SELLERS WHO HAVE NO REGULAR PLACE OF BUSINESS IN CALIFORNIA (Regulation 1803). If the seller does not have a stock of goods located in California and delivery is made from an out-of-state point, enter in column C the amount of one percent combined state and local use tax opposite the county in which the property is first functionally used.*

PERSONS MAKING EX-TAX PURCHASES FOR USE AT LOCATIONS WHERE A SELLER'S PERMIT IS NOT REQUIRED (Regulation 1803). A person who purchases tangible personal property without payment of the combined state and uniform local use tax is liable for the combined state and local use tax on such purchases. If the property is used at a location for which a seller's permit is not required, enter in column C, the amount of one percent combined state and local use tax for the county in which such tangible personal property is first functionally used.

LINE E2. COMBINED STATE AND LOCAL USE TAX AT PERMANENT PLACE OF BUSINESS. Enter here the amount of one percent state and local use tax on merchandise first functionally used at your permanent place of business in California. Do not include any one percent combined state and local use tax reported by counties in column C.

PERSONS MAKING EX-TAX PURCHASES OF \$500,000 OR MORE. A person who purchases tangible personal property without payment of the one percent combined state and local use tax is liable for the one percent combined state and local use tax on such purchases. If the purchase price is \$500,000 or more, and the property is first functionally used at a location for which a seller's permit is not required, the one percent combined state and local use tax should be reported on Schedule F, *Detailed Allocation by City of One Percent Uniform Local Sales and Use Tax*. You can obtain a Schedule F and many other forms from our website at www.boe.ca.gov or you may call our Taxpayer Information Section at 800-400-7115.

*For sales and use tax purposes, the term *functional use* means use for the purpose for which the property was designed. For additional information, please refer to Regulation 1620(b)(3).